

# CARNEGIE HALL

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## WHISTLEBLOWER POLICY

Adopted February 23, 2016

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### Statement of Purpose

- The Board of Trustees has committed Carnegie Hall to complying with high standards with respect to ethics, accounting, internal controls, and audit procedures. This policy supports those high standards by ensuring that members of the Carnegie Hall community who wish to report illegal conduct, unethical conduct, fraudulent or dishonest conduct, improper conduct with regard to accounting, internal controls, or auditing matters, or other violations of policies adopted by Carnegie Hall (in each case, a “violation”) are free to do so without fear of retaliation.

### Reporting

- All members of the Carnegie Hall community are encouraged to report possible violations in good faith, that is, to become “whistleblowers.”
- An employee or volunteer of Carnegie Hall should report possible violations to a supervisor or manager, who in turn should report to the Compliance Officer. If for any reason an employee finds it difficult to report a possible violation to a manager or supervisor, the employee can report it directly to the Compliance Officer. Carnegie Hall has also established a Carnegie Hall Ethics Hotline for reporting. The Hotline is provided through EthicsPoint, an independent third party, and may be accessed at 1-888-577-9484 or at [www.ethicspoint.com](http://www.ethicspoint.com).
- A Trustee or officer or other member of the Carnegie Hall community should report a possible violation directly to the Compliance Officer.
- Upon a determination that the report of a possible violation has merit, the Compliance Officer must communicate that information to the Audit Committee.
- If a member of the Carnegie Hall community concludes that a member of senior management, including the Compliance Officer, is engaged in, or is unwilling to take effective action with respect to, a violation, that person should promptly communicate this concern directly to the Audit Committee.
- If a member of senior management concludes that a Trustee, including a member of the Audit Committee, is engaged in, or is unwilling to take effective action with respect to, a violation, that person should promptly communicate this concern directly to the Board of Trustees.

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## **Procedures Upon Receipt of Report**

- The Audit Committee will investigate any possible violation or turn the matter over to law enforcement officials, as appropriate.
- The Audit Committee will seek the advice of Carnegie Hall's counsel and, in a case involving a possible violation by a Trustee or a member of senior management, the advice of the Governance Committee.
- The Compliance Officer will refer, and the Audit Committee will investigate, anonymous reports of possible violations only if the report includes facts specific enough to determine that a violation has occurred.
- All members of the Carnegie Hall community must assist an investigation by the Compliance Officer or the Audit Committee by providing relevant and truthful information when requested.
- Anyone found to have engaged in a violation, or who fails to assist an investigation by the the Compliance Officer or the Audit Committee, may be subject to disciplinary action by Carnegie Hall or by law up to and including civil or criminal prosecution when warranted.

## **Confidentiality**

- Carnegie Hall will maintain in the strictest confidence the identity of a whistleblower unless: (1) the person agrees to be identified; (2) identification is necessary to allow Carnegie Hall or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of a violation is entitled to the information as a matter of legal right in disciplinary proceedings.

## **No Retaliation**

- Carnegie Hall will use best efforts to protect whistleblowers against retaliation and no Carnegie Hall Trustee, officer, or employee may intimidate or harass, or discriminate or retaliate against, a whistleblower.
- Specifically, Carnegie Hall may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment (including without limitation threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages).
- A whistleblower who believes that he or she has been retaliated against may file a written complaint with the Audit Committee. A proven complaint of retaliation will result in a proper remedy for the whistleblower and the initiation of disciplinary action, up to and including dismissal, against the retaliating person.

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- This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

## **Managers' and Supervisors' Duties**

- At the direction of the Audit Committee or the Board of Trustees, managers and supervisors are responsible for maintaining a system of management controls to detect and deter violations.
- When dealing with suspected violations, managers and supervisors:
  - should ensure that records relating to the suspected violation are not altered, concealed, or destroyed;
  - should not, except under the direction of the Compliance Officer, contact the person suspected to further investigate the matter or demand restitution;
  - should not discuss the case with anyone other than the Compliance Officer or duly authorized law enforcement officials; and
  - should direct all inquiries from any attorney retained by the suspected individual or from the media to the Compliance Officer.

## **Distribution**

- This policy must be distributed to all Carnegie Hall Trustees, officers, employees, and volunteers by posting on the Carnegie Hall website and otherwise as determined by the Audit Committee.

## **Contact**

- Reports of possible violations and questions related to the interpretation of this policy should be directed to the Compliance Officer, who is the General Counsel, Vera Zlatarski, at [vzlatarski@carnegiehall.org](mailto:vzlatarski@carnegiehall.org) or 212-903-0770; or the Carnegie Hall Ethics Hotline, which is provided through EthicsPoint, an independent third party, and may be accessed at 1-888-577-9484 or at [www.ethicspoint.com](http://www.ethicspoint.com).
- All communications will be treated confidentially in accordance with this policy.